





Waig & Courter.

JOHN H. LYND, PROPRIETOR.

FRIDAY, SEPTEMBER 1, 1871.

Republican Nomination.

FOR GOVERNOR.

Hon. Sidney Perham

OF FAIR.

FOR SENATOR.

JOSEPH L. SMITH, OGDEN.

JOHN H. KERRICK, BANGOR.

CHARLES L. DUNNING, BANGOR.

FOR COUNTY COMMISSIONERS.

BENJAMIN J. FERRARD, LEVANT.

WILLIAM C. NICHOLS, BANGOR.

FOR COUNTY TREASURERS.

FOR COUNTY CLERKS.

FOR COUNTY SHERIFFS.

FOR COUNTY JUDGES.

FOR COUNTY ATTORNEYS.

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Important Revenue Decision.

Collector Penno requests us to publish the following decision of Commissioner Douglas, for the information and guidance of all concerned.

THE TREASURY DEPARTMENT.

OFFICE OF INTERNAL REVENUE.

WASHINGTON, August 15, 1871.

First District, Providence, R. I.

Sir: Walter Paine, Esq., President of the "Merchants Insurance Company" of Providence, has written to this office requesting stamp duty on receipts representing policies of insurance, when said receipts are made prior to the expiration of the policy. It has been referred to you.

The common form of renewal receipt contains a contract of renewal, and in renewing a policy, the law imposes upon the renewal or continuance of any agreement of contract a stamp duty equal to the original contract. (Revised Statutes, Sec. 5410, 5411, 5412, 5413, 5414, 5415, 5416, 5417, 5418, 5419, 5420, 5421, 5422, 5423, 5424, 5425, 5426, 5427, 5428, 5429, 5430, 5431, 5432, 5433, 5434, 5435, 5436, 5437, 5438, 5439, 5440, 5441, 5442, 5443, 5444, 5445, 5446, 5447, 5448, 5449, 5450, 5451, 5452, 5453, 5454, 5455, 5456, 5457, 5458, 5459, 5460, 5461, 5462, 5463, 5464, 5465, 5466, 5467, 5468, 5469, 5470, 5471, 5472, 5473, 5474, 5475, 5476, 5477, 5478, 5479, 5480, 5481, 5482, 5483, 5484, 5485, 5486, 5487, 5488, 5489, 5490, 5491, 5492, 5493, 5494, 5495, 5496, 5497, 5498, 5499, 5500, 5501, 5502, 5503, 5504, 5505, 5506, 5507, 5508, 5509, 5510, 5511, 5512, 5513, 5514, 5515, 5516, 5517, 5518, 5519, 5520, 5521, 5522, 5523, 5524, 5525, 5526, 5527, 5528, 5529, 5530, 5531, 5532, 5533, 5534, 5535, 5536, 5537, 5538, 5539, 5540, 5541, 5542, 5543, 5544, 5545, 5546, 5547, 5548, 5549, 5550, 5551, 5552, 5553, 5554, 5555, 5556, 5557, 5558, 5559, 5560, 5561, 5562, 5563, 5564, 5565, 5566, 5567, 5568, 5569, 5570, 5571, 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